restored. There is strong authority that would go no further than this. *Hamilton* v. *White*, 5 N. Y. 9; *Wright et al.* v. *Willis*, 23 Ky. L. Rep. 565, 63 S. W. 991. Many jurisdictions would reach the result of the principal case on the doctrine that a parol license becomes irrevocable after money has been expended on improvements on the strength of it. *Rerick* v. *Kern*, 14 S. & R. (Pa.) 267; *Ferguson* v. *Spencer*, 127 Ind. 66. But the weight of authority is now opposed to this doctrine and rightly so. *Crosdale* v. *Lanigan*, 129 N. Y. 604; *The St. Louis Nat. Stock Yards* v. *The Wiggins Ferry Co.*, 112 Ill. 384.

TAXATION — PARTICULAR FORMS OF TAXATION — INCOME TAX — WHETHER BUSINESS TRUSTS ARE TAXABLE AS ASSOCIATIONS UNDER THE FEDERAL INCOME TAX LAW. — The Income Tax Act of October 3, 1913, subjects to the normal tax the net income of "every corporation, joint-stock company or association, and every insurance company, organized in the United States, no matter how created or organized, not including partnerships" (38 STAT. 114). The plaintiffs, trustees of a Massachusetts business trust, seek to recover that portion of an income tax which was collected from them on the theory that the trust constituted an association within this provision. *Held*, that such sum be refunded. *Crocker et al.* v. *Malley, Collector of Internal Revenue*, 249 U. S. 223.

Statutes levying taxes are to be strictly construed. *Gould* v. *Gould*, 245 U. S. 151, 153. The decision that neither the trustees nor the beneficiaries, nor both of them together, were an association within the meaning of such a statute seems right. *Cf. Williams* v. *Milton*, 215 Mass. 1, 102 N. E. 355. It is submitted that the terms of the statute, in this respect, have not been broadened by the subsequent Income Tax Acts. See 39 STAT. 765, 40 STAT. 333; REVENUE ACT OF FEB. 24, 1919, § 1. The United States Internal Revenue Regulations for 1918, however, expressly provide that the term "association" should include these business trusts. See REGULATIONS 33, revised (T. D. 2690), Arts. 57, 58. But it seems very doubtful whether the rules of an executive department can, in this way, reverse the judicial definition of a provision of a statute.

TORT — LIABILITY WITHOUT INTENT OR NEGLIGENCE — OWNER OF AUTOMOBILE. — The plaintiff leased rooms in the building in which the defendant kept his automobile. As the defendant's chauffeur was starting the motor, without any negligence on his part, gasoline in the carburetor caught fire. But due to the negligence of the chauffeur the fire was allowed to spread and consumed the plaintiff's property. *Held*, that the defendant was liable. *Musgrove* v. *Pandelis*, [1919] 2 K. B. 43.

A number of American courts have stated that an automobile is not a dangerous instrumentality imposing absolute liability on the owner. See *Steffen* v. *McNaughten*, 142 Wis. 49, 52, 124 N. W. 1016, 1017; *Jones* v. *Hoge*, 47 Wash. 663, 665, 92 Pac. 433, 434. But in these cases it is the negligent operation of the machine, not its mere existence, which is a menace, so that the doctrine of *Rylands* v. *Fletcher* is not squarely involved. See *Rylands* v. *Fletcher*, L. R. 3 H. L. 330. In the principal case an automobile is said to be an agency dangerous *per se* within the rule in *Rylands* v. *Fletcher*. This seems doubtful on principle. Under particular circumstances the storage inside a garage of gasoline and of automobiles containing gasoline has been enjoined as a nuisance. *O'Hara* v. *Nelson*, 71 N. J. Eq. 161, 63 Atl. 836 and 842. But this is far from a decision that an individual automobile is an instrument inherently dangerous. Although the decision might have been rested on another ground, the case is at least one more manifestation of a noticeable vitality of the *Rylands* v. *Fletcher* doctrine in England. *Cf. Charing Cross Co.* v. *London Hydraulic Power Co.*, [1914] 3 K. B. 772; *Greenock Corp.* v. *Caledonian Ry. Co.*, [1917] A. C. 556.